

**JUN 16 2003**

**NOT FOR PUBLICATION**

**UNITED STATES COURT OF APPEALS  
FOR THE NINTH CIRCUIT**

**CATHY A. CATTERSON  
U.S. COURT OF APPEALS**

ROBERT J. HAESSLY,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 02-71203

IRS No. 14496-99

MEMORANDUM\*

Appeal from a Decision of the

Internal Revenue Service

Submitted June 11, 2003\*\*  
San Francisco, California

Before: SCHROEDER, Chief Judge, D.W. NELSON, and W. FLETCHER, Circuit  
Judges.

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\* This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by Ninth Circuit Rule 36-3.

\*\* This panel unanimously finds this case suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

Because Treasury Regulation § 1.931-1 does not establish that Johnston Atoll is a foreign country, Haessly cannot claim a deduction pursuant to 26 U.S.C. § 911. All other issues are disposed of by *Farrell v. United States*, 313 F.3d 1214 (9th Cir. 2002), argued by the attorney for the appellant in this matter. The decision of the Tax Court is

**AFFIRMED.**